

## **IC 6-1.1-29**

### **Chapter 29. County Board of Tax Adjustment**

## **IC 6-1.1-29-1**

### **Membership**

Sec. 1. Except as provided in section 9 of this chapter, each county shall have a county board of tax adjustment composed of seven (7) members. The members of the county board of tax adjustment shall be selected as follows:

- (1) The county fiscal body shall appoint a member of the body to serve as a member of the county board of tax adjustment.
- (2) Either the executive of the largest city in the county or a public official of any city in the county appointed by that executive shall serve as a member of the board. However, if there is no incorporated city in the county, the fiscal body of the largest incorporated town of the county shall appoint a member of the body to serve as a member of the county board of tax adjustment.
- (3) The governing body of the school corporation, located entirely or partially within the county, which has the greatest taxable valuation of any school corporation of the county shall appoint a member of the governing body to serve as a member of the county board of tax adjustment.
- (4) The remaining four (4) members of the county board of tax adjustment must be residents of the county and freeholders and shall be appointed by the board of commissioners of the county.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.7-1983, SEC.9; P.L.69-1985, SEC.1; P.L.8-1989, SEC.25; P.L.4-1991, SEC.135.*

## **IC 6-1.1-29-2**

### **Appointment of members; terms; political affiliation**

Sec. 2. The seven (7) members of the county board of tax adjustment shall be appointed before April 15th of each year, and their appointments shall continue in effect until April 15th of the following year. The four (4) freehold members of the county board of tax adjustment may not be, or have been during the year preceding their appointment, an official or employee of a political subdivision. The four (4) freehold members shall be appointed in such a manner that no more than four (4) of the board members are members of the same political party.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

## **IC 6-1.1-29-3**

### **Vacancies**

Sec. 3. If a vacancy occurs in the membership of the county board of tax adjustment, the vacancy shall be filled in the same manner provided for the original appointment.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.1-1993, SEC.34.*

#### **IC 6-1.1-29-4**

##### **Meetings**

Sec. 4. Each county board of tax adjustment, except the board for a consolidated city and county and for a county containing a second class city, shall hold its first meeting of each year on September 22 or on the first business day after September 22, if September 22 is not a business day. The board for a consolidated city and county and for a county containing a second class city shall hold its first meeting of each year on the first Wednesday following the adoption of city and county budget, tax rate, and tax levy ordinances. The board shall hold the first meeting at the office of the county auditor. At the first meeting of each year, the board shall elect a chairman and a vice-chairman. After the first meeting, the board shall continue to meet from day to day until its business is completed. However, the board must complete its duties on or before the date prescribed in IC 6-1.1-17-9(a). After the first meeting, the board may hold subsequent meetings at any convenient place.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.8, SEC.54; Acts 1980, P.L.47, SEC.1; P.L.44-1991, SEC.4; P.L.35-1994, SEC.3; P.L.50-2000, SEC.3.*

#### **IC 6-1.1-29-5**

##### **Clerk**

Sec. 5. The county auditor shall serve as clerk of the county board of tax adjustment. The clerk shall keep a complete record of all the board's proceedings. The clerk may not vote on matters before the board.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-29-6**

##### **Compensation of freehold members**

Sec. 6. The four (4) freehold members of the county board of tax adjustment shall receive compensation on a per diem basis for each day of actual service. The rate of this compensation is the same as the rate that the freehold members of the county property tax assessment board of appeals of that county receive. The county auditor shall keep an attendance record of each meeting of the county board of tax adjustment. At the close of each annual session, the county auditor shall certify to the county board of commissioners the number of days actually served by each freehold member. The county board of commissioners may not allow claims for service on the county board of tax adjustment for more days than the number of days certified by the county auditor.

*(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.6-1997, SEC.98.*

#### **IC 6-1.1-29-7**

##### **Officials of political subdivisions required to appear and provide information**

Sec. 7. A county board of tax adjustment may require an official

of a political subdivision of the county to appear before the board. In addition, the board may require such an official to provide the board with information which is related to the budget, tax rate, or tax levy of the political subdivision.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-29-8**

##### **Examiners; employment; expenses**

Sec. 8. A county board of tax adjustment may employ an examiner of the state board of accounts to assist the county board with its duties. If the board desires to employ an examiner, it shall adopt a resolution which states the number of days that the examiner is to serve, when the county board files a copy of the resolution with the chief examiner of the state board of accounts, the state board of accounts shall assign an examiner to the county board of tax adjustment for the number of days stated in the resolution. When an examiner of the state board of accounts is employed by a county board of tax adjustment under this section, the county shall pay the expenses related to his services in the same manner that expenses are to be paid under IC 1971, 5-11-4-3.

*(Formerly: Acts 1975, P.L.47, SEC.1.)*

#### **IC 6-1.1-29-9**

##### **County board of tax adjustment; procedures for abolishing; effect**

Sec. 9. (a) A county council may adopt an ordinance to abolish the county board of tax adjustment. This ordinance must be adopted by July 1 and may not be rescinded in the year it is adopted. Notwithstanding IC 6-1.1-17, IC 6-1.1-18, IC 6-1.1-19, IC 12-19-7, IC 12-19-7.5, IC 21-2-14, IC 36-8-6, IC 36-8-7, IC 36-8-7.5, IC 36-8-11, IC 36-9-3, IC 36-9-4, and IC 36-9-13, if such an ordinance is adopted, this section governs the treatment of tax rates, tax levies, and budgets that would otherwise be reviewed by a county board of tax adjustment under IC 6-1.1-17.

(b) The time requirements set forth in IC 6-1.1-17 govern all filings and notices.

(c) A tax rate, tax levy, or budget that otherwise would be reviewed by the county board of tax adjustment is considered and must be treated for all purposes as if the county board of tax adjustment approved the tax rate, tax levy, or budget. This includes the notice of tax rates that is required under IC 6-1.1-17-12.

*As added by P.L.69-1985, SEC.2. Amended by P.L.2-1992, SEC.65; P.L.36-1994, SEC.11; P.L.273-1999, SEC.57; P.L.224-2003, SEC.89.*